

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL NO.7 OF 2007

The Commissioner of Customs ..Appellant.

V/s.

Delta Corporation Ltd. ..Respondent.

Mr.R.V.Desai, senior counsel with Parag Vyas for appellant.

None for respondent.

**CORAM : DR. S.RADHAKRISHNAN AND
J.P.DEVADHAR, JJ.**

DATED : 22ND FEBRUARY, 2007.

P.C. :-

Heard learned senior counsel for the appellant. In the above appeal, the revenue has sought to raise the issue in regard to valuation of goods. The main challenge with regard to the Tribunal's order is that the Tribunal has declined to grant any enhancement of redemption fine. The Tribunal has observed that there is no material to justify such enhancement and that no case was made out. As the Tribunal has already held that there is no material in justifying the enhancement of the redemption fine, we do not find any substantial question of law in the appeal. Hence appeal is dismissed.

(DR.S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)